Amend claims 1, 2, 9, 10 and 19 as follows:

1. (Amended) A method of forming oxide layers of varying thicknesses across a semiconductor substrate surface, comprising:

patterning and blocking a semiconductor substrate surface with a layer of photoresist material;

removing a portion of the photoresist material layer to expose a device isolated region on a blocked semiconductor substrate surface;

increasing a differential oxidation rate value of an exposed semiconductor substrate surface comprising converting the exposed semiconductor substrate material from a non-porous silicon material to a porous silicon material;

removing the layer of photoresist material;

oxidizing the semiconductor substrate surface;

forming a first oxide layer having a first thickness on the exposed semiconductor substrate surface; and

forming a second oxide layer having a second thickness on the blocked semiconductor substrate surface, wherein the first thickness is greater than the second thickness.

2. (Amended) A method of forming oxide layers of varying thicknesses across a semiconductor substrate surface, comprising:

patterning and blocking a semiconductor substrate surface with a layer of photoresist material;

removing a portion of the photoresist material layer to expose a device isolated region on a blocked semiconductor substrate surface;

increasing a differential oxidation rate value of an exposed semiconductor substrate surface;

removing the layer of photoresist material;

oxidizing the semiconductor substrate surface;

forming a first oxide layer having a first thickness on the exposed semiconductor substrate surface; and

forming a second oxide layer having a second thickness on the blocked semiconductor substrate surface, wherein the first thickness is greater than the second thickness, wherein the step of increasing a differential oxidation rate value further comprises immersing the semiconductor substrate into a solution while passing a current of about 0.1 milliamps per centimeters squared to about 300 milliamps per centimeters squared. to form a porous silicon material

9. (Amended) A method of forming oxide layers of varying thicknesses across a semiconductor substrate surface, comprising:

patterning and blocking a semiconductor substrate surface with a layer of photoresist material;

removing a portion of the photoresist material layer to expose a device isolated region on a blocked semiconductor substrate surface;

increasing a differential oxidation rate value of an exposed semiconductor substrate surface;

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removing the layer of photoresist material;

oxidizing the semiconductor substrate surface;

forming a first oxide layer having a first thickness on the exposed semiconductor substrate surface; and

forming a second oxide layer having a second thickness on the blocked semiconductor substrate surface, wherein the first thickness is greater than the second thickness, wherein the step of forming a first oxide layer further comprising forming a first oxide layer on a porous silicon layer of the semiconductor substrate surface.

A2 cont.

10. (Amended) A method of forming oxide layers of varying thicknesses across a semiconductor substrate surface, comprising:

patterning and blocking a semiconductor substrate surface with a layer of photoresist material;

removing a portion of the photoresist material layer to expose a device isolated region on a blocked semiconductor substrate surface;

increasing a differential oxidation rate value of an exposed semiconductor substrate surface;

removing the layer of photoresist material;

oxidizing the semiconductor substrate surface;

forming a first oxide layer having a first thickness on the exposed semiconductor substrate surface; and

forming a second oxide layer having a second thickness on the blocked semiconductor substrate surface, wherein the first thickness is greater than the second thickness, wherein the step of forming a second oxide layer further comprising forming a second oxide layer on a non-porous silicon layer of the semiconductor substrate surface.

19. (Amended) A method of forming oxide layers of varying thicknesses across a semiconductor substrate surface, comprising:

photomasking a semiconductor substrate surface with a photoresist material;

etching a portion of the semiconductor substrate surface;

increasing a differential oxidation rate value of an etched portion of the semiconductor substrate surface comprising forming a layer of porous silicon;

stripping the photoresist material;

oxidizing the semiconductor substrate surface; and

growing two or more oxide layers, wherein a first oxide layer on the layer of porous silicon has a thickness greater than a second oxide layer thickness.